

ASSEMBLY, No. 2633

STATE OF NEW JERSEY

220th LEGISLATURE

INTRODUCED FEBRUARY 14, 2022

Sponsored by:

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

SYNOPSIS

Authorizes farmland assessment for lands involved in maple syrup and other specialty crop production under certain circumstances.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning farmland assessment, and amending P.L.1964,
2 c.48.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

6
7 1. Section 3 of P.L.1964, c.48 (C.4:4-23.3) is amended to read
8 as follows:

9 3. Land shall be deemed to be in agricultural use when devoted
10 to the production for sale of plants and animals useful to man,
11 including but not limited to: forages and sod crops; grains and feed
12 crops; dairy animals and dairy products; poultry and poultry
13 products; livestock, including beef cattle, sheep, swine, horses,
14 ponies, mules or goats, including the breeding, boarding, raising,
15 rehabilitating, training or grazing of any or all of such animals,
16 except that "livestock" shall not include dogs; bees and apiary
17 products; fur animals; trees and forest products; or when devoted to
18 and meeting the requirements and qualifications for payments or
19 other compensation pursuant to a soil conservation program under
20 an agreement with an agency of the federal government, except that
21 land which is devoted exclusively to the production for sale of tree
22 and forest products, other than Christmas trees, or devoted as
23 sustainable forestland, and is not appurtenant woodland, shall not
24 be deemed to be in agricultural use unless the landowner fulfills the
25 following additional conditions:

26 a. The landowner establishes and complies with the provisions
27 of a forest stewardship plan for this land, approved by the
28 Department of Environmental Protection pursuant to section 3 of
29 P.L.2009, c.256 (C.13:1L-31), or a woodland management plan for
30 this land, prepared in accordance with policies, guidelines and
31 practices approved by the Division of Parks and Forestry in the
32 Department of Environmental Protection, in consultation with the
33 Department of Agriculture and the Dean of Cook College at
34 Rutgers, The State University, which policies, guidelines and
35 practices are designed to eliminate excessive and unnecessary
36 cutting;

37 b. The landowner, and a forester from a list of foresters
38 approved by the Department of Environmental Protection or other
39 professional from a list of other professionals authorized by the
40 department in consultation with the forest stewardship advisory
41 committee established pursuant to section 8 of P.L.2009, c.256
42 (C.13:1L-36), annually attest to compliance with subsection a. of
43 this section; and

44 c. The landowner annually submits an application, as
45 prescribed in section 13 of P.L.1964, c.48 (C.54:4-23.13), to the

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 assessor, accompanied by a copy of the plan established pursuant to
2 subsection a. of this section; written documentation of compliance
3 with subsection b. of this section; a supplementary woodland data
4 form setting forth woodland management actions taken in the pre-
5 tax year, the type and quantity of tree and forest products sold, and
6 the amount of income received or anticipated for same; a map of the
7 land showing the location of the activity and the soil group classes
8 of the land; and other pertinent information required by the Director
9 of the Division of Taxation as part of the application for valuation,
10 assessment and taxation, as provided in P.L.1964, c.48 (C.54:4-23.1
11 et seq.). The landowner shall, at the same time, submit to the
12 Commissioner of the Department of Environmental Protection an
13 exact copy of the application and accompanying information
14 submitted to the assessor pursuant to this subsection. For the
15 purposes of this amendatory and supplementary act, "appurtenant
16 woodland" means a wooded piece of property which is contiguous
17 to, part of, or beneficial to a tract of land, which tract of land has a
18 minimum area of at least five acres devoted to agricultural or
19 horticultural uses other than the production for sale of trees and
20 forest products, exclusive of Christmas trees, to which tract of land
21 the woodland is supportive and subordinate; and "tree and forest
22 products" shall include a crop designated as a specialty crop by the
23 United States Department of Agriculture and produced from
24 forested lands or woodlands, including, but not necessarily limited
25 to, maple syrup produced from sap collected from trees on forested
26 lands or woodlands.

27 For the purposes of section 7 of P.L.2009, c.213 and P.L.1964,
28 c.48 (C.54:4-23.1 et seq.):

29 (1) agricultural use shall also include biomass, solar, or wind
30 energy generation, provided that the biomass, solar, or wind energy
31 generation is consistent with the provisions of P.L.2009, c.213
32 (C.4:1C-32.4 et al.), as applicable, and the rules and regulations
33 adopted therefor; and

34 (2) "biomass" means an agricultural crop, crop residue, or
35 agricultural byproduct that is cultivated, harvested, or produced on
36 the farm, or directly obtained from a farm where it was cultivated,
37 harvested, or produced, and which can be used to generate energy in
38 a sustainable manner, except with respect to preserved farmland,
39 "biomass" means the same as that term is defined in section 1 of
40 P.L.2009, c.213 (C.4:1C-32.4).
41 (cf: P.L.2009, c.256, s.13)

42
43 2. This act shall take effect immediately.
44
45

46 STATEMENT

47
48 This bill amends the "Farmland Assessment Act of 1964,"
49 N.J.S.A.54:4-23.1 et seq., to specify that maple syrup produced

1 from sap collected from trees under a woodland management plan is
2 included under the term “tree and forest products” for the purpose
3 of eligibility for farmland assessment.

4 The United States Department of Agriculture (USDA) has
5 designated maple syrup, as well as certain other agricultural
6 products, as a specialty crop pursuant to the USDA Block Grant
7 program.